UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO

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In re:	:
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	: : PROMESA : Title III
as representative of	: Case No. 17-BK-3283 (LTS)
THE COMMONWEALTH OF PUERTO RICO, et al.,	: (Jointly Administered)
Debtors. ¹	:
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE COMMONWEALTH OF PUERTO RICO,	C : : : :
as agent of	:
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	Adv. Proc. No. 17-257 (LTS)
as representative of	
THE COMMONWEALTH OF PUERTO RICO,	:
Plaintiff,	: :
v.	:
BETTINA WHYTE,	: :
as agent of	: :

The Debtors in these title III cases, along with each Debtor's respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566(LTS)) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474), and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE PUERTO RICO SALES TAX FINANCING CORPORATION,

Defendant.

DECLARATION OF NICHOLAS A. BASSETT IN SUPPORT OF COMMONWEALTH AGENT'S OMNIBUS REPLY IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT

I, NICHOLAS A. BASSETT, hereby declare pursuant to 28 U.S.C. § 1746 as follows:

- 1. I am Of Counsel with the law firm Paul Hastings LLP, co-counsel to the Official Committee of Unsecured Creditors of all title III Debtors (other than COFINA), as the "Commonwealth Agent" with respect to the "Commonwealth-COFINA Dispute," as defined in the "Commonwealth-COFINA Dispute Stipulation" [17-03283-LTS, Dkt. No. 996], in the above-captioned adversary proceeding.
- 2. I submit this declaration in support of Commonwealth Agent's Omnibus Reply in Support of Motion for Summary Judgment (the "Reply"). Capitalized terms not defined herein shall have the meanings ascribed to them in the Reply.
- 3. Attached to this declaration as Exhibit 1 is a true and correct copy of Volume 4 of Modern American Law: A Systematic and Comprehensive Commentary on the Fundamental Principles of American Law and Procedure, Accompanied by Leading Illustrative Cases and Legal Forms, with a Revised Edition of Blackstone's Commentaries, dated January 1, 1914.



I declare under penalty of perjury that the foregoing is true and accurate to the best of my knowledge and belief.

Dated: March 21, 2018

San Juan, Puerto Rico

/s/ Nicholas A. Bassett

PAUL HASTINGS LLP

Nicholas A. Bassett, Esq. (Pro Hac Vice)

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